

FILED

UNITED STATES COURT OF APPEALS

OCT 24 2013

FOR THE NINTH CIRCUIT

MOLLY C. DWYER, CLERK
U.S. COURT OF APPEALS

CAROL ENGEN,

Petitioner - Appellant,

v.

INTERNAL REVENUE SERVICE and
UNKNOWN AGENTS,

Respondents - Appellees.

No. 13-35654

D.C. No. 2:13-cv-01024-RSM
Western District of Washington,
Seattle

ORDER

Before: THOMAS and RAWLINSON, Circuit Judges.

The district court has certified that this appeal is not taken in good faith and has revoked appellant's in forma pauperis status. We deny appellant's motion to proceed in forma pauperis because we also find the appeal is frivolous. *See* 28 U.S.C. § 1915(a).

If appellant wishes to pursue this appeal despite the court's finding that it is frivolous then, within 21 days after the date of this order, appellant shall pay \$455.00 to the district court as the docketing and filing fees for this appeal and file proof of payment with this court. Otherwise, the appeal will be dismissed by the Clerk for failure to prosecute, regardless of further filings. *See* 9th Cir. R. 42-1.

AT/MOATT

No motions for reconsideration, clarification, or modification of the denial of appellant's in forma pauperis status shall be entertained.

Because the court has found that this appeal is frivolous, the district court judgment may be summarily affirmed even if appellant pays the fees. If appellant pays the fees and files proof of such payment in this court, appellant therefore shall simultaneously show cause why the judgment challenged in this appeal should not be summarily affirmed. *See* 9th Cir. R. 3-6. If appellant pays the fees but fails to file a response to this order, the court will determine whether to summarily affirm the judgment in this appeal based on the opening brief, transferred to this appeal on July 26, 2013.

If the appeal is dismissed for failure to comply with this order, the court will not entertain any motion to reinstate the appeal that is not accompanied by proof of payment of the docketing and filing fees.